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## BUDGET DIVISION

### I - ORGANIZATION

- A. Chief's Office composed of Chief, Deputy, and Secretaries.
- B. Five branches, each composed of Chief of Branch, Budget Officers, Budget Assistants, and Secretaries servicing Agency components as follows:

Analysis Branch No. 1 - DD/P  
Analysis Branch No. 2 - DCI-DD/I  
Analysis Branch No. 3 - DD/S  
Special Projects Branch - Proprietary and Subsidy projects  
Support Branch - Budget Division

### II - RESPONSIBILITIES

Administering the budgetary affairs of the Agency. In this connection, the Division assists other officials in the development of long-range budgetary programs and plans; renders advice and assistance to all organizational components of the Agency in the preparation of annual budget estimates; analyzes and consolidates data received from other offices and prepares the annual budget estimates for the Agency as a whole; participates in the acquisition of funds for the Agency; administers and controls the funds acquired by the Agency through a planned budget execution program; provides budgetary and statistical data to be used in justifying the estimates; assists the Comptroller in representing the Agency before the Bureau of the Budget, Congress, and other agencies and departments; and establishes and supervises the maintenance of records relating to the budgetary activities of the Agency.

### III - FUNCTIONS, PROCEDURES, AND RECORDS

#### A - Chief's Office

##### 1. Budget Estimates and Justifications

Direction, supervision, and participation in the development of budget estimates for all components of the Agency, along with justifications in setting forth related financial programs for the entire Agency.

##### 2. Meetings

Preparation of material and attendance of meetings of the Bureau of the Budget and appropriation committees of Congress in order to present and justify budget and personnel position estimates required by the Agency to fulfill its mission. Supplies detailed oral and documented information concerning Agency activities as they relate to the budget function.

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3. Review of Projects

Participates in the review of projects from a budgetary point of view prior to Agency approval and allotment or allocation of funds.

4. Review of proposed instructions, procedures, and internal publications

Reviews and participates in the development of proposed instructions, procedures, and internal publications having budgetary implications prior to reproduction, with a view to consolidating and eliminating duplication and repetition.

5. Dissemination of information

Direction and participation in the development of appropriation data, budgetary reports, and information, to be disseminated outside the Budget Division.

6. Regulations

- a. Provides budgetary interpretation of Agency regulations to Budget Analysts in the Budget Division and to budgetary and administrative personnel operating offices.
- b. Shares in the preparation and editing of regulations, notices and procedures, relating to the exercise of budgetary controls in the Agency.

7. Supervision

Provides supervision and guidance for Budget Officers and Budget Assistants as well as clerical personnel assigned to the Budget Division.

8. Liaison with officials

Maintains liaison with various officials of the Agency and with budget representatives of other Government agencies such as the Office of the Secretary of Defense; State, Army, and Navy Departments; and the Bureau of the Budget.

9. Acquisition and control of funds

Arranges with officials of other Government agencies for the special procedures and security requirements governing the acquisition and control of funds necessary for the operations of the Agency.

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B - Analysis Branches No. 1, No. 2, and No. 3

General

1. Budget Estimates and Justifications

Advises and assists components in the preparation of budget estimates and justifications. Also reviews, and where necessary, revises the estimates and justifications that are received from the components. In this connection the branches work with (a) budget and finance officers, (b) administrative officers, and (c) higher officials of the offices, staffs or divisions under its supervision in reviewing objectives of programs and projects such as size, scope, duration, and effect of one component's budget on another component's plans. The information is usually secured by means of (a) discussions with appropriate officials and (b) by review of work measurement studies made by the Management Staff.

2. Activity Reports

Weekly activity reports on budgetary aspects of assigned areas and programs are sent by each branch to the Deputy Chief, Budget Division, who then prepares a weekly summary activity report for the Comptroller.

3. Participation in budget hearings

Participation in budget hearings held by the Agency and by Examiners of the Bureau of the Budget.

4. Allotment of funds

Follows progress of programs and projects assigned to the area, controls the allotment of funds based on past operating experience and expenditures and takes action to have budget revised when required by operating activities.

5. Budgetary studies and investigations

Conduct of budgetary studies and investigations for the collection, correlation, compilation and presentation of statistical and other data to establish and adjust allotments of funds, and to build up appropriation estimate material for incorporation in the Agency budget.

6. Summary Obligation Report

A "Summary Obligation Report" on unvouchered funds is received from components monthly showing (a) Cryptonym or Account Title, (b) Allotment/Cost Symbol, (c) Cumulative obligations by Funds and Property, and (d) Approval or Funded Amount. This data is used for informational purposes, particularly in connection with reschedulings of funds.

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7. Changes in work programs

Analyse and review financial implications of proposed changes or consolidations in work programs.

8. Advices of Allotment

Prepare advices of allotment authorizing increases, decreases, and adjustments, in the allotment of funds.

9. Surveys

Budgetary surveys of Offices or Divisions.

10. Standards

Develops standards for measuring the progress of programs and the status of work accomplishments and analyzes cost reports of assigned programs.

11. Legislation

Reviews and recommends to the Chief of the Budget Division on proposed legislation which would have budgetary implications on the programs of the area of assignment.

12. Policies, plans, procedures

Formulates and recommends to the Chief of the Budget Division long range and immediate policies, plans and procedures applicable to the budgetary and fiscal activities of the assigned area.

13. Studies of assigned programs

Conducts continuing studies of assigned programs to ascertain needs and compliance with budgetary plans and policies and with those of Bureau of the Budget, General Accounting Office, and Treasury Department.

14. Overobligation of allotments

Reviews overobligation of allotments and in this connection contacts Budget and Finance Officers and administrative personnel in the components to determine reason for overobligation.

15. Overtime

Assists and advises the Support Branch in preparing reports on ratios of overtime of a division to all overtime in the Agency.

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C - Analysis Branch No. 1

1. Memorandum controls

Seven different types of memorandum controls are maintained and used in the issuance and control of allocations and allotments.

2. Summary Obligation Report

A "Summary Obligation Report" is prepared monthly which shows (a) the percentage of allotments to allocations, (b) the percentage of obligations to allocations, and (c) the percentage of obligations to allotments. This data is used in connection with the issuance of allotments.

3. Deputy Director (Plans) (DD/P) Operational Program

This branch reviews and analyzes the DD/P Operational Program before its review by the Project Review Committee in April each year.

4. Table of Organizations

This branch reviews the proposed Table of Organizations for financial implications on the current budget year. A review is also made of implications of personnel ceilings on the Table of Organizations.

5. Eyes Only Report on DD/P Projects

A special "Eyes Only" report on DD/P Projects is prepared in detail for use in budget presentation. The Office, Project Name, Project Description, and amounts, for three separate years are shown.

D - Analysis Branch No. 2

1. Project Authorization

A memorandum record of project authorization is maintained so that authority will be readily available.

2. Working Funds with Other Government Agencies

This branch acts as the liaison for financial arrangements affecting components and other Government agencies with some exceptions. The actual agreements with other Government agencies are negotiated by the components and the other Government agency. However, a Budget Officer from this branch participates in the negotiations. After the negotiations are held and the approved amount is determined for the support program, the Budget Officer advises the other Government agency as to the approved amount.

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The branch maintains for each inter-agency agreement a form showing (a) month, (b) approved amount, (c) expenditures by month, (d) cumulative expenditures, and (e) unexpended balance. This data is maintained so that the branch will have a record at all times of the status of inter-agency agreements.

In this connection, the branch receives from Fiscal Division quarterly a "Schedule of Outstanding Advances to Other U. S. Government Agencies." Data on this schedule is compared to data on the form maintained by the branch, and if any discrepancies exist, contact is made with the operating division or the Agency concerned.

In addition, reports are received from the other Government agencies entitled "Status of Working Fund Allotments." From these reports the Budget Officer posts expenditures made by these agencies to the form maintained by the branch. These reports are then transmitted to the CIA sponsoring office for certification of services received.

3. Station Code

Prepared and maintained by this branch.

4. Chart of Allotment Accounts

Prepared and maintained by this branch.

E - Analysis Branch No. 3

1. Comptroller's Call for Estimates

This branch assists in the preparation of the annual Comptroller's Call for Estimates.

2. New Agency Building

Prepares all reports and conducts negotiations with other U. S. Government agencies in connection with construction of the new Agency building. Among reports prepared for the new building are Standard Form 133, "Report on Budget Status" and Standard Form No. 132 "Apportionment and Reapportionment Schedule - Obligation Basis." Another form, Standard Form 133, on all other Agency operations, is prepared by Finance Division.

F - Special Projects Branch

1. Proprietary and subsidy project budgets

Advises and assists area officials, in the development and preparation of projected financial statements, and related supporting schedules, including

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classifications of operations into budgeted programs, and other special data required in the consideration and approval of proprietary and subsidy project budgets.

2. Appropriation-type data

Translates the business-type budget data, to the extent necessary, into appropriation-type data for consolidation within the general Agency budget.

3. Reports

Reports on the budgetary aspects of proprietary and subsidy projects.

4. Other functions

Performs functions Nos. 2, 3, 4, 5, 7, 10, 11, 12, 13, 14, as stated under Analysis Branches No. 1, No. 2, and No. 3 - General.

5. Monthly Project Financial Reports

Reviews monthly financial reports of projects that are subject to complete budgetary control. This review is made to determine whether money is spent in accordance with the total budget of the project and is within budget limitations.

6. Approval of Advances to Certain Projects

Requests for advances to certain projects flow through this branch for branch approval. These advances are initiated by the Case Officer, then flow through the Budget and Finance Officer, then to the Central Cover Division, then to the Special Projects Branch of the Budget Division, and then to Operations and Liaison Branch of the Finance Division.

G - Support Branch

1. Over-all function

Responsible for the planning, coordination, and preparation of all over-all analysis required in the preparation and execution of the over-all Agency Budget. Advises and assists budget officers in the Budget Division and in the operating offices concerning budget statistics and consolidated estimates.

2. Operating Budget and Preliminary Estimates

The Operating Budget and Preliminary Estimates are initially received by a secretary in the Chief's Office on or about the middle of June each year and are logged in a record maintained by calendar date so that actual date of receipt of these Estimates can be determined. The Estimates are then given to the Support Branch and are recorded on a control sheet which is maintained by organizational unit for the sole purpose of accountability.

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An original and three copies of the Operating Budget and Preliminary Estimates are received from components. The data is arranged by component in a consolidated budget document and the following distribution is made:

- 1 copy to either Analysis Branch No. 1, No. 2, or No. 3
- 1 copy to Chief, Budget Division
- 1 copy to Comptroller
- 1 copy retained by Support Branch

The Support Branch also prepares various workpaper spreadsheets summarizing data shown on the Estimates (after review by the Analysis Branches) and sends them to the Chief, Budget Division. (From these spreadsheets the Chief's Office prepares a formal typed submission for the Director.)

3. Organizational Charts and Functional Statements

A formal submission entitled "Organizational Charts and Functional Statements" is prepared each year for the Bureau of the Budget. This document includes for all Offices, Staffs, and Divisions individual functional statements and organizational charts. The Support Branch on or about 10 August each year sends to Analysis Branches No. 1, No. 2, and No. 3 a copy of that section of this document that is applicable to components supervised by the particular Branch. These detail sections are returned to the Support Branch on or about 15 August, and then a final presentation is prepared by the Branch for the Bureau of the Budget.

4. Office Estimates

After budgetary decisions have been made by components as to control figures for both money and number of personnel, the Chief, Budget Division, reviews them and then advises the Support Branch as to these control figures. The Support Branch checks the control figures against data contained in "Office Estimates" received from Analysis Branches No. 1, No. 2, and No. 3.

Also, the same system as described under "Operating Budget and Preliminary Estimates" is used in accounting for all "Office Estimates." An original and three copies of "Office Estimates" are received in the Support Branch and the following distribution is made:

- Original -- Retained in Support Branch as backup material for Agency Estimates
- First cc -- Part to Chief's Office and Part used in Support Branch
- Second cc -- To Budget Analyst in Analysis Branches No. 1, No. 2, No. 3
- Third cc -- Retained by Support Branch as a reference copy

In this connection the first copy of the "Office Estimates" that is prepared for final review prior to typing by the Support Branch for inclusion in the "Agency Estimates" consists of the following three "Office Estimate" forms:



- (a) Form 630a - Office Estimates - Narrative Justification Statement
- (b) Form 630 - Office Estimates - Budget Activity Statement
- (c) Form 1036 - Office Estimates - Position and Average Employment Statement

A "Control Sheet - Preparation of Budget" (Pink) is attached to all material sent to the appropriate Analysis Branch and to the Chief's Office for review or approval. A white "Control Sheet - Preparation of Budget" is attached to all "Office Estimate" data that is circulated within the Support Branch. After the Chief's Office has approved the material sent to him the data is typed by the Support Branch on sheets that will become a part of the "Agency Estimates."

From the various "Office Estimate" forms, the Support Branch prepares the following summaries which become a part of the "Agency Estimates":

- Summary of Obligations by Object Class - All Funds by Office
- Summary of Obligations by Object Class - All Funds - Geographic Area by Office
- Summary of Obligations by Object Class - Vouchered Funds - Geographic Area by Office
- Summary of Obligations by Object Class - Unvouchered Funds - Geographic Area by Office
- Summary of Personnel Requirements - All Funds by Office
- Summary of Personnel Requirements - All Funds - Geographic Area by Office
- Summary of Personnel Requirements - Vouchered Funds - Geographic Area by Office
- Summary of Personnel Requirements - Unvouchered Funds - Geographic Area by Office
- Program by Activities
- Obligations by Objects
- Comparative Summary of Budget Requirements by Office
- Summary of Positions and Obligations
- Supplemental Schedules

5. Congressional Budget

The Support Branch receives the basic data for this document from Analysis Branches No. 1, No. 2, and No. 3 and then prepares the final Congressional Budget Document. However, the Support Branch also prepares numerous summary schedules.

6. Control of Agency Funds Record

The Support Branch maintains a file entitled "Allowances for Fiscal Years 1958 and 1959." Actually, this file represents a "Control of Agency Funds Record." The record shows total funds available for allocation in the form of appropriations realized, plus reimbursements, plus releases from the Reserve for Contingencies and also shows actual allocations issued against

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these allowances. The record is reconcilable to data appearing on Standard Form No. 132, "Apportionment and Reapportionment Schedule - Obligation Basis" which form is prepared in the Support Branch.

7. Control of Allotment Funds Record

A record is maintained by the Support Branch titled "Control of Allotment Funds." A control sheet titled "Allotment Advice Number Control Sheet" is used to record all allotments issued by advice number. This record shows allotment account, advice number, property authorization, vouchered funds, unvouchered funds, and a total of all funds covered by the allotment advices. The total allotments money figure is used in the "Analysis of CIA Financial Plan" to determine the "Unallotted Allocation" and "Unallotted Appropriation" totals.

Sections are also maintained in the record by organizational component, wherein are maintained for each component the "Quarterly Distribution of Allotments - (Vouchered)" and the "Quarterly Distribution of Allotments - (Unvouchered)." Also a section is maintained by Area (Director of Central Intelligence (DCI), Deputy Director (Plans) (DD/P), Deputy Director (Support) (DD/S) wherein Form 1261 Quarterly Distribution of Property Authorizations are located.

8. Report on Status of Appropriations and Analysis of CIA Financial Plan

The Bureau of the Budget Circular No. A-34 requires that a Report on Budget Status - Obligation Basis, Standard Form 133, be submitted at the close of each calendar month.

The report for the Agency is prepared by the Financial Analysis Staff, Office of the Comptroller, and is forwarded each month to the Chief, Budget Division, for his further transmittal to the Bureau of the Budget. This report reflects (a) amounts available, (b) status of amounts available, and (c) status of funds received.

From this report the Support Branch prepares on a monthly basis an internal report for the use of the Chief, Budget Division, entitled "Analysis of CIA Financial Plan." This report shows:

- |  |                                       |
|--|---------------------------------------|
| (a) Available Appropriation              | (e) Unallotted Allocation             |
| (b) Allocation                           | (f) Obligations                       |
| (c) Unallocated Balance of Appropriation | (g) Unobligated Balance of Allotments |
| (d) Allotment                            | (h) Unobligated Appropriation         |

9. Control of Allocations Record

A copy of all "Advice of Allocation" Forms 1047 are filed in this record by organizational component.

The record also includes a worksheet control over allocations which shows:

Date  
Allocation Number  
Components (Director's Office, Plans Group, Intelligence  
Group, Support Group, Deputy Director Coordination)  
Cumulative total

10. Apportionment and Reapportionment Schedule (Standard Form 132)

These schedules are prepared by the Support Branch for the Bureau of the Budget, in accordance with Bureau of the Budget Circular No. A-34. The schedules are used in requesting from the Bureau apportionments and reapportionments. The form shows (a) amounts available for apportionment and (b) apportionments and reserves.

11. Requests for Distribution of Allocation (Form No. 1048)

These forms are received from organizational components and are reviewed initially by Analysis Branches No. 1, No. 2, and No. 3. They are also routed through the Special Projects Branch when projects are involved in which the Branch is interested. These forms are then sent to the Support Branch and become the basis for issuance of the "Advice of Allotment and Property Withdrawal Authorization" Form No. 716.

12. Request for Amended Allotment, Property Withdrawal Authorization and/or Covert Transportation of Things Authorization (Form No. 234)

This form, when received from components, goes to Analysis Branches No. 1, No. 2, and No. 3 and is also sent to the Special Projects Branch when certain projects are involved in which the Branch may be interested.

13. Project History (Form No. 790)

Form 790 is prepared after the close of the fiscal year and is filed alphabetically by the Original Project Cryptonym. At the close of each fiscal year a posting is made for each project showing fiscal year, cryptonym, number, approval date, approval amount, and source of approval. The amount allotted and obligated is also shown for each fiscal year. These forms are only used for DD/P Projects. The approval data comes from the Project Review Committee Action or the Operating Budget. These Actions are filed in Analysis Branch No. 1.

14. Project Status Control Record

Form 342, "Project Status Control" is used by the Support Branch to record the various authorizations applicable to a project under DD/P. This record provides a ready reference for such information. The form also has columns for obligations and unobligated balance of allotments. These columns are not being used inasmuch as the information is available from the "Status of Allotments" run received from Finance each month.

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15. "Additional Compensation and Leave Taken by Pay Periods"

This form is maintained to accumulate by quarter data for the Agency as to number of employees, hours of paid overtime, hours of holiday time, hours of compensatory time, hours of annual leave, hours of sick leave. Data for this over-all record is obtained from an IBM run received from the Machine Records Division each month. Each quarter the Support Branch sends a letter to each Office, Staff, and Division reflecting the components' record for the quarter as to such data and drawing comparisons to the Agency over-all averages so that each component will be able to take any action that may be required in order to reduce, among other things, hours of paid overtime. This data also is referred to by analysts in Analysis Branches No. 1, No. 2, and No. 3.

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17. Other Functions

The Support Branch also maintains statistics relating to personnel ceilings, cost of overtime by component, tables of organization by component and a historical file of all budget submissions and related documents.

In connection with the statistics of cost of overtime by component, the Support Branch receives an IBM run on GI Personal Services by sub-object class from Machine Records Division each pay period. Components telephone the Support Branch to obtain this type of information.